

COUNTY OF YORK, VIRGINIA

Balance Sheet
Governmental Funds
June 30, 2004

ASSETS	General	Debt Service - Fire & Rescue	Capital Project - County Capital	Nonmajor Governmental Funds	Total Governmental Funds
Cash and temporary investments	\$ 39,516,604	\$ -	\$ 13,895,991	\$ 4,313,694	\$ 57,726,289
Restricted cash	408,810	6,359,698	-	-	6,768,508
Receivables, net	8,276,477	4,792	15,286	1,104,762	9,401,317
Due from component unit - School Board	336,381	-	-	-	336,381
Due from other funds	3,476,350	-	6,235,493	430,641	10,142,484
Prepaid expenditures	322,105	-	-	28,533	350,638
Total assets	<u>\$ 52,336,727</u>	<u>\$ 6,364,490</u>	<u>\$ 20,146,770</u>	<u>\$ 5,877,630</u>	<u>\$ 84,725,617</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 972,576	\$ -	\$ 347,547	\$ 205,411	\$ 1,525,534
Retainage payable	-	-	28,112	-	28,112
Deposits payable	998,321	-	-	-	998,321
Salaries, taxes and benefits payable	1,613,536	-	-	170,619	1,784,155
Deferred revenue	3,565,485	-	-	644,769	4,210,254
Due to component unit - School Board	11,575,207	-	-	-	11,575,207
Due to component unit - Industrial Development Authority	-	-	-	747,416	747,416
Due to other funds	595,762	6,364,490	960	43,042	7,004,254
Total liabilities	<u>19,320,887</u>	<u>6,364,490</u>	<u>376,619</u>	<u>1,811,257</u>	<u>27,873,253</u>
Fund balances:					
Reserved for encumbrances	517,973	-	5,234,585	559,657	6,312,215
Reserved for prepaid expenditures	322,105	-	-	28,533	350,638
Unreserved:					
Designated for self insurance:					
General fund	1,578,861	-	-	-	1,578,861
Designated for subsequent year's expenditures:					
General fund	13,771,483	-	-	-	13,771,483
Special revenue funds	-	-	-	301,786	301,786
Capital project funds	-	-	3,218,646	3,094,912	6,313,558
Undesignated, reported in:					
General fund	16,825,418	-	-	-	16,825,418
Special revenue funds	-	-	-	81,485	81,485
Capital project funds	-	-	11,316,920	-	11,316,920
Total fund balances	<u>33,015,840</u>	<u>-</u>	<u>19,770,151</u>	<u>4,066,373</u>	<u>56,852,364</u>
Total liabilities and fund balances	<u>\$ 52,336,727</u>	<u>\$ 6,364,490</u>	<u>\$ 20,146,770</u>	<u>\$ 5,877,630</u>	<u>\$ 84,725,617</u>

The accompanying notes are an integral part of the basic financial statements.